

## **IC 33-26-9**

### **Chapter 9. Fees**

#### **IC 33-26-9-1**

##### **Filing fees**

Sec. 1. When a complaint is filed, a taxpayer who initiates an original tax appeal shall pay to the clerk of the tax court the same fee as provided in IC 33-37-4-7 for actions in probate court.

*As added by P.L.98-2004, SEC.5.*

#### **IC 33-26-9-2**

##### **Witness fees and mileage**

Sec. 2. A witness who testifies before the tax court is entitled to receive the same fee and mileage allowance provided to witnesses who testify in a circuit court. The person who calls the witness to testify shall pay the witness fee and mileage allowance.

*As added by P.L.98-2004, SEC.5.*

#### **IC 33-26-9-3**

##### **Transcript fees**

Sec. 3. The tax court may fix and charge a fee for preparing, comparing, or certifying a transcript. However, the tax court's fee may not exceed the fee charged by circuit courts for the same service.

*As added by P.L.98-2004, SEC.5.*

#### **IC 33-26-9-4**

##### **Fees; collection; disposition**

Sec. 4. The clerk of the tax court shall collect the fees imposed under sections 1 and 3 of this chapter. The clerk shall transmit the fees to the treasurer of state. The treasurer shall deposit the fees in the state general fund.

*As added by P.L.98-2004, SEC.5.*

#### **IC 33-26-9-5**

##### **Filing fee refund**

Sec. 5. If a taxpayer prevails in a complaint that is placed on the small claims docket under IC 33-26-5, the tax court shall order the refund of the taxpayer's filing fee under section 1 of this chapter from the state general fund. The auditor of state shall pay a warrant that is ordered under this section.

*As added by P.L.98-2004, SEC.5.*